CITY OF ATLANTA

DEPARTMENT OF FINANCE-OFFICE OF REVENUE 55 TRINITY AVENUE, SW, SUITE 1350 ATLANTA, GA 30303 PH: 404-330-6270 WEB: WWW.ATL311.COM

FREQUENTLY ASKED QUESTIONS (FAQs) - RENEWING A BUSINESS LICENSE

O. What does it mean to renew my business license?

A. Renewing a business license requires that a business provide: (1) Prior year gross revenues; (2) Number of employees, (3) Notarized SAVE/E-Verify affidavits (if applicable) and; (4) Applicant's government issued photo ID.

There is no payment due at the time of renewal. After a business license is renewed, an invoice will be sent to the mailing address listed in our records. Payment is due on or before April 1.

Q. What are the deadlines for business tax renewals and payments?

A. The deadline to renew your registered business is February 15^{th} each year. The payment deadline is April 1^{st} each year.

Q. What is the penalty, if my renewal is not filed by February 15th?

A. Your business will be assessed a \$500 late fee as prescribed by City of Atlanta Ordinance.

O. What is the penalty, if my payment is not made by the deadline of April 1st?

A. Your business will be assessed a 10% penalty of your total license fee plus interest at 1.5% per month, if paid after April 1st.

Q. Will I receive business license renewal forms prior to the business license renewal deadline?

A. In our continuing effort to save Citizens and the City of Atlanta time and money, the Business License Renewal Application and accompanying forms will **NOT** be automatically mailed to businesses. All Revenue forms can be found at www.atlantaga.gov and Select: "How Do I" then Select: "Download Forms".

Q. Can I renew my business online?

Yes. Please visit https://web.atlantaga.gov/BLIS. You will need your business tax # and PIN # to complete the online process.

The following business types are NOT eligible for online renewal based on their SIC code: parking garages, non-profits, attorneys, legal services, and insurance agencies.

Also, if our office has received returned mail for your business, you will not be eligible to renew online. You must contact our Office at 404.330.6270 to update your business mailing address and other contact information.

Q. Where can I find my PIN #?

Select "Retrieve My PIN" at https://web.atlantaga.gov/BLIS. Select "Find Pin". You will need your Business Tax number and business location zip code. Once entered, your PIN will be displayed.

Q. May I renew my business license by mail?

A. Renewing online is the fastest and most efficient way to renew your business license. You may renew your business license by mail. Fully complete, sign and date the Business Tax Application, Notarized SAVE and E-Verify Affidavits and include a copy of your government issued photo identification. Applications received through the mail require six to eight weeks processing time.

Q. What is my business tax based on?

A. Your tax is based upon the gross receipts, number of employees and type of business. Businesses located in the City of Atlanta are taxed on statewide receipts. Businesses located outside Georgia are taxed on receipts generated in the City of Atlanta, only.

Q. When will I receive my business license?

A. Your business license will be mailed 5-7 business days after full payment has been made. Contact our office immediately if your mailing address has changed to avoid a delay in receiving your invoice and/or business license.

Q. What if I made a mistake reporting my gross revenue?

A. You may download the amendment form:

http://www.atlantaga.gov/modules/showdocument.aspx?documentid=19933

A form must be completed for each year you wish to amend. Please indicate your gross receipts and number of employees. You must also submit the tax returns Federal 1120 or Georgia 600 for the all applicable years.

Q. I changed the name of my business and/or location during the past year. How can I update my Business Tax Certificate (Business License)?

A. It is important to notify the Business Tax Division, when adding or changing any business names or locations. There is no charge to change your business name. However, location changes within the city limits of Atlanta requires a written request for zoning approval which is assessed a \$50.00 Zoning Review Fee.

You can download the Change Form from our website, http://www.atlantaga.gov/modules/showdocument.aspx?documentid=19938

Q. My business ownership status has changed (became a corporation, changed from partnership to sole proprietorship, etc.); do I need to contact your office?

Yes: a Final Close Form

http://www.atlantaga.gov/modules/showdocument.aspx?documentid=19931 must be completed to close the business under the former ownership structure and a New Business Tax Application http://www.atlantaga.gov/modules/showdocument.aspx?documentid=16630 must be completed to register the new business.

O. What is the Systematic Alien Verification for Entitlements (SAVE) Program?

The Georgia General Assembly passed legislation in 2007 that makes compliance with SAVE a requirement. The law is codified in O.C.G.A. § 50-36-1 and requires that state agencies and departments and every political subdivision of the state, including cities, verify the lawful presence in the United States of any applicant for a public benefit (i.e. business license) and verify that the applicant is legally entitled to receive the benefit for which they applied.

Hence, the City of Atlanta cannot issue a business license until a business is compliant with this program requirement.

O. What is the E-Verify Program?

E-Verify is a federal program operated by the United States Department of Homeland Security designed to verify the employment eligibility information of newly hired employees. For more information, please visit http://www.uscis.gov/e-verify.

Q. The SAVE & E-Verify forms are required to be notarized. Does the Office of Revenue have notaries on staff?

A. Yes, the Office of Revenue has staff members that are notaries to assist our customers with this requirement.

Q. Where can I find other business tax related forms?

A. All Revenue forms can be found at www.atlantaga.gov and Select: "How Do I" then Select: "Download Forms".